## Senior Citizen Assessment Freeze Homestead Exemption Application Conversion Chart for 2022 Tax Returns (2023 exemption) if filing Form 1040

INSTRUCTIONS: Use this form to apply amounts from tax documents to Senior Freeze Application forms. If multiple persons used the house as a principal dwelling as of January 1 of the taxable year, you must add the prior-year income from each person (as well as the spouse's income, if the spouse lives in a different dwelling) to obtain household income.

Fro	om						
Fo	rm 1	040:					
	1z	Add lines 1a through 1h				1z	Line 6
	2a	Tax-exempt interest	2a	Line 7	<b>b</b> Taxable interest	2b	Line 7
	3a	Qualified dividends	3a		<b>b</b> Ordinary dividends	3b	Line 7
	4a	IRA distributions	4a		<b>b</b> Taxable amount	4b	Line 4
	5a	Pensions and annuities	5a		<b>b</b> Taxable amount	5b	Line 4

**b** Taxable amount . . . . .

Line 1

If you elect to use the lump-sum election method, check here (see instructions) . . .

Capital gain or (loss). Attach Schedule D if required. If not required, check here

## From Schedule 1, Page 1:

Social security benefits . .

om Sci	hedule 1, Page 1:			
Par	t I Additional Income			
1	Taxable refunds, credits, or offsets of state and local income taxes		1	Line 10
<b>2</b> a	Alimony received		<b>2</b> a	Line 10
b	Date of original divorce or separation agreement (see instructions):			
3	Business income or (loss). Attach Schedule C		3	Line 8
4	Other gains or (losses). Attach Form 4797		4	Line 10
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Atta		5	Line 8
6	Farm income or (loss). Attach Schedule F		6	Line 8
7	Unemployment compensation		7	Line 10
8	Other income:			
а	Net operating loss	8a (		
b	Gambling	8b		
С	Cancellation of debt	8c		
d	Foreign earned income exclusion from Form 2555	8d (	)	
е	Income from Form 8853	8e		
f	Income from Form 8889	8f		
g	Alaska Permanent Fund dividends	8g		
h	Jury duty pay	8h	4	
i	Prizes and awards	8i	4	
j	Activity not engaged in for profit income	8j		
k	Stock options	8k		
I	Income from the rental of personal property if you engaged in the rental			
	for profit but were not in the business of renting such property	81	-	
m	Olympic and Paralympic medals and USOC prize money (see			
	instructions)	8m	-	
n	Section 951(a) inclusion (see instructions)	8n		
0	Section 951A(a) inclusion (see instructions)	80	-	
р	Section 461(I) excess business loss adjustment	8p	-	
q	Taxable distributions from an ABLE account (see instructions)	8q		
r	Scholarship and fellowship grants not reported on Form W-2	8r	-	
S	Nontaxable amount of Medicaid waiver payments included on Form 1040, line 1a or 1d	8s (		
t	Pension or annuity from a nonqualifed deferred compensation plan or		4	
•	a nongovernmental section 457 plan	8t		
u	Wages earned while incarcerated	8u		
z	Other income. List type and amount:			
_		8z		
9	Total other income. Add lines 8a through 8z		9	Line 10
10	Combine lines 1 through 7 and 9. Enter here and on Form 1040, 1040-SR		10	

Line 9

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Par	t II Adjustments to Income				
11	Educator expenses			11	Line 12a or 12b
12	Certain business expenses of reservists, performing artists, and fee-				
	officials. Attach Form 2106		 	12	Line 12a or 12b
13	Health savings account deduction. Attach Form 8889		 [	13	Line 12a or 12b
14	Moving expenses for members of the Armed Forces. Attach Form 3903		 [	14	Line 12a or 12b
15	Deductible part of self-employment tax. Attach Schedule SE		 [	15	Line 12a or 12b
16	Self-employed SEP, SIMPLE, and qualified plans		 [	16	Line 12a or 12b
17	Self-employed health insurance deduction		 [	17	Line 12a or 12b
18	Penalty on early withdrawal of savings		 [	18	Line 12a or 12b
19a	Alimony paid			19a	Line 12a or 12b
b	Recipient's SSN				
С	Date of original divorce or separation agreement (see instructions):				
20	IRA deduction				Line 12a or 12b
21	Student loan interest deduction			21	Line 12a or 12b
22	Reserved for future use		- +	22	
23	Archer MSA deduction	٠,	 	23	Line 12a or 12b
24	Other adjustments:				
а	,	24a			
b	Deductible expenses related to income reported on line 8l from the				
	, , , , , , , , , , , , , , , , , , , ,	24b			
С	Nontaxable amount of the value of Olympic and Paralympic medals				
	, , , , , , , , , , , , , , , , , , ,	24c			
d	' ' ' ' ' ' ' ' ' ' ' ' ' ' ' ' ' ' '	24d			
е	Repayment of supplemental unemployment benefits under the Trade				
_		24e			
f	Contributions to section 501(c)(18)(D) pension plans	24f			
g	• • • • • • • • • • • • • • • • • • • •	24g	$\longrightarrow$		
h					
	` '	24h			
İ	Attorney fees and court costs you paid in connection with an award				
	from the IRS for information you provided that helped the IRS detect				
	tax law violations	24i			
J	Housing deduction from Form 2555	24j			
K	Excess deductions of section 67(e) expenses from Schedule K-1 (Form 1041)	24k			
z	Other adjustments. List type and amount:	<b>2</b> -TK			
_	Total other adjustments. Add lines 04s through 04s	247			
25	Total other adjustments. Add lines 24a through 24z		 -	25	Line 12a or 12b
26	Add lines 11 through 23 and 25. These are your <b>adjustments to income</b>		-		
	Form 1040 or 1040-SR, line 10, or Form 1040-NR, line 10a			26	Line 12

Schedule 1 (Form 1040) 2022

## Senior Citizen Assessment Freeze Homestead Exemption Application Conversion Chart for 2022 Tax Returns (2023 exemption) if filing Form 1040-SR

INSTRUCTIONS: Use this form to apply amounts from tax documents to Senior Freeze Application forms. If multiple persons used the house as a principal dwelling as of January 1 of the taxable year, you must add the prior-year income from each person (as well as the spouse's income, if the spouse lives in a different dwelling) to obtain household income.

Time 1040-SR:    Time	From		1z Add lines 1a through 1h		<b>.</b>	1z	Line 6
Schedule B   Invalved   Aa   RA distributions   Aa   BA distributions   Aa		Attach					
4a IRA distributions	FUIIII 1040	Schedule B	·				
5a Pensions and annuities 6a Social security benefits . 6a Line 1 b Taxable amount . 6b Line 4 6c If you elect to use the lump-sum election method, check here (see instructions) .  7 Capital gain or (loss). Attach Schedule D if required, If not required, check here For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions.  7 Line 9 For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions.  7 Line 9 For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions.  7 Line 9 Form Schedule 1, Page 1:  Part 1 Additional Income 1 Taxable refunds, credits, or offsets of state and local income taxes . 1 Line 10 2a Alimony received . 2a Line 10 b Date of original divorce or separation agreement (see instructions): 3 Business income or (loss). Attach Schedule C . 3 Line 10 b Date of original divorce or separation agreement (see instructions): 3 Business income or (loss). Attach Schedule C . 3 Line 10 b Date of original glows . 3 Line 8 c Farm Income or (loss). Attach Schedule F . 6 Line 8 c Farm Income or (loss). Attach Schedule F . 6 Line 8 c Unemployment compensation . 7 Line 10 b Other income: a Net operating loss . 8a ( ) b Gambling . 8b . 7 c Cancellation of debt . 8c . 1 c Cancellation of debt . 8c . 1 c Cancellation of debt . 8c . 1 c Prizes and awards . 8a . 8		ir required.	<del></del>		-		
Ga Social security benefits Ga Line 1 b Taxable amount C I you elect to use the lump-sum election method, check here (see instructions).  7 Capital gain or (loss). Attach Schedule D if required. If not required, check here For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions.  Cat. No. 71000F  Form Schedule 1, Page 1:  Part I Additional Income  1 Taxable refunds, credits, or offsets of state and local income taxes 1 Line 10 2 a Alimony received 2 2a Line 10 b Date of original divorce or separation agreement (see instructions): 3 Business income or (loss). Attach Schedule C 2a Line 10 b Date of original divorce or separation agreement (see instructions): 3 Business income or (loss). Attach Schedule C 3 Line 10 b Chernal real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E 5 Line 8 6 Farm income or (loss). Attach Schedule F 5 Line 8 6 Farm income or (loss). Attach Schedule F 7 Unemployment compensation 7 Line 10 8 Other income: a Net operating loss			<b>4a</b> IRA distributions		<b>b</b> Taxable amount	4b	Line 4
c If you elect to use the lump-sum election method, check here (see instructions).  7 Capital gain or (loss). Attach Schedule D if required. If not required. check here For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions.  Cat. No. /1936 Form 1040-SR (2029) Form Schedule 1, Page 1:  Part   Additional Income  1 Taxable refunds, credits, or offsets of state and local income taxes			5a Pensions and annuities	5a	<b>b</b> Taxable amount	5b	Line 4
instructions) 7 Capital gain or (loss). Attach Schedule D if required. If not required. Check here For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions.  Cast. No. 718000 Form 1040-SR 2000.  Form 1040-SR 2000			6a Social security benefits .	6a Line 1	<b>b</b> Taxable amount	6b	
check here							
Check here							
Part I Additional Income  1 Taxable refunds, credits, or offsets of state and local income taxes  2 Alimony received  2 Date of original divorce or separation agreement (see instructions):  3 Business income or (loss). Attach Schedule C  4 Other gains or (losses), Attach Schedule C  5 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E  6 Farm income or (loss). Attach Schedule F  7 Unemployment compensation  8 Other income:  a Net operating loss  b Gambling  c Cancellation of debt  d Foreign earned income exclusion from Form 2555  e Income from Form 8853  g Alaska Permanent Fund dividends  h Jury duty pay  i Prizes and awards  j Activity not engaged in for profit income  k Stock options  I Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property  m Olympic and Paralympic medals and USOC prize money (see instructions)  n Section 951(a) inclusion (see instructions)  p Section 461(i) excess business loss adjustment q Taxable distributions from an ABLE account (see instructions)  n Section 951(a) inclusion (see instructi			] 7	Line 9			
Part I Additional Income  1 Taxable refunds, credits, or offsets of state and local income taxes 2 Alimony received 4 De Date of original divorce or separation agreement (see instructions): 3 Business income or (loss). Attach Schedule C 4 Other gains or (losses). Attach Form 4797 5 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E 5 Line 8 6 Farm income or (loss). Attach Schedule F 7 Unemployment compensation 8 Other income: a Net operating loss		For Disclosure	e, Privacy Act, and Paperwork Reduction	Act Notice, see separate instru	uctions. Cat. No. 71930F	For	rm <b>1040-SR</b> (2022)
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3	b l	Date of original div	ivorce or separation agreemen	nt (see instructions):			
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k Stock options						-	
I Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property						-	
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o Section 951A(a) inclusion (see instructions)	i	instructions)					
p Section 461(I) excess business loss adjustment						4	
r Scholarship and fellowship grants not reported on Form W-2						_	
r Scholarship and fellowship grants not reported on Form W-2						-	
s Nontaxable amount of Medicaid waiver payments included on Form 1040, line 1a or 1d						-	
1040, line 1a or 1d						4	
a nongovernmental section 457 plan		1040, line 1a or 1d	d		. 8s (		
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	_				8z		
							Line 10

Schedule 1 (Form 1040) 2022 Page **2** 

Par	t II Adjustments to Income				
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12	Certain business expenses of reservists, performing artists, and fee-				
	officials. Attach Form 2106		 	12	Line 12a or 12b
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19a	Alimony paid			19a	Line 12a or 12b
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22	Reserved for future use		- +	22	
23	Archer MSA deduction	٠,	 	23	Line 12a or 12b
24	Other adjustments:				
а	,	24a			
b	Deductible expenses related to income reported on line 8l from the				
	, , , , , , , , , , , , , , , , , , , ,	24b			
С	Nontaxable amount of the value of Olympic and Paralympic medals				
	, , , , , , , , , , , , , , , , , , ,	24c			
d	' ' ' ' ' ' ' ' ' ' ' ' ' ' ' ' ' ' '	24d			
е	Repayment of supplemental unemployment benefits under the Trade				
		24e			
f	Contributions to section 501(c)(18)(D) pension plans	24f			
g	• • • • • • • • • • • • • • • • • • • •	24g	$\longrightarrow$		
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	` '	24h			
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_	Total other adjustments. Add lines 04s through 04s	247			
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26	Add lines 11 through 23 and 25. These are your <b>adjustments to income</b>		-		
	Form 1040 or 1040-SR, line 10, or Form 1040-NR, line 10a			26	Line 12

Schedule 1 (Form 1040) 2022